

UNITED STATES BANKRUPTCY COURT
DISTRICT OF

In re: §
TOP GUN MOTORS INC. § Case No. 07-11250
Debtor(s) §

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter of the United States Bankruptcy Code was filed on . The undersigned trustee was appointed on .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$

Funds were disbursed in the following amounts:

Payments made under an interim
disbursement
Administrative expenses
Bank service fees
Other payments to creditors
Non-estate funds paid to 3rd Parties
Exemptions paid to the debtor
Other payments to the debtor

Leaving a balance on hand of¹ \$

The remaining funds are available for distribution.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was _____ and the deadline for filing governmental claims was _____. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ _____. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ _____ as interim compensation and now requests a sum of \$ _____, for a total compensation of \$ _____². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ _____, and now requests reimbursement for expenses of \$ _____, for total expenses of \$ _____².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: _____ By: /s/Joseph B. Spero, Trustee
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
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 INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

Page: 1
 Exhibit A

Case No: 07-11250 TPA Judge: THOMAS P. AGRESTI
 Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
 Date Filed (f) or Converted (c): 08/06/07 (f)
 341(a) Meeting Date: 11/27/07
 Claims Bar Date: 03/19/08

For Period Ending: 12/06/13

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. COMMERCIAL PROPERTY -- 5444 Route 97	440,000.00	320,000.00		175,000.00	FA
2. FINANCIAL ACCOUNTS: NWSB (4734)	3.08	0.00		0.00	FA
3. FINANCIAL ACCOUNTS: NWSB (2727) Although reported on prior Form 1s as FA and listed with zero values, upon further reviewing the file I noticed that the demarcation was done in error, followed up with the bank (account was frozen) and had the account liquidated.	3,492.16	3,492.16		3,472.16	FA
4. FINANCIAL ACCOUNTS: NWSB (2651) Although reported on prior Form 1s as FA and having zeros listed for numbers, upon further reviewing file, I noticed that the demarcation was in error, followed up with the bank (account was frozen) and liquidated the account.	1,529.89	1,529.89		1,414.89	FA
5. FINANCIAL ACCOUNTS: National City Bank	122.00	122.00		122.00	FA
6. FINANCIAL ACCOUNTS: Mercer County State Bank	1,009.56	1,009.56		742.52	FA
7. ACCOUNTS RECEIVABLE	8,000.00	8,000.00		0.00	FA
8. ACCOUNTS RECEIVABLE	4,000.00	4,000.00		131.54	FA
9. VEHICLES Truck caps and tires	700.00	700.00		0.00	FA
10. OFFICE EQUIPMENT	1,000.00	1,000.00		1,597.50	FA
11. OFFICE EQUIPMENT - supplies	200.00	200.00		209.50	FA
12. MACHINERY AND SUPPLIES - airplane & sign Originally, dispute as to ownership of plane. Sold at auction under contingency. Ownership remained disputed and plane was damaged due to weather and had no value. Not worth litigating. Successful bidder requested refund, which was issued.	400.00	400.00		0.00	FA
13. MACHINERY AND SUPPLIES	12,000.00	12,000.00		11,451.50	FA
14. Refund - registration refunds (u)	76.50	76.50		76.50	FA

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15. Commissions on loans (u)	0.00	28,000.00		27,572.56	FA
16. Reserve Dealer Check (u) Reserve Dealer Check from First Liberty Bank and Trust (possible a/r or comm)	64.75	64.75		64.75	FA
17. Remaining Commissions on Loans (u) Ordered abandoned by Court Order No. 123	0.00	0.00	OA	0.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		61.82	Unknown

TOTALS (Excluding Unknown Values)

\$472,597.94

\$380,594.86

\$221,917.24

Gross Value of Remaining Assets

\$0.00

(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

December 31, 2012 Review: Waiting for Order on Motion to Abandon Account Receivable. Exchanging messages with principal of debtor to obtain authorization for accountant to release information and documentation to Trustee so can provide to estate accountant.

December 31, 2011 Review: Still collecting accounts receivable.

June 30, 2011 Review: Still collecting accounts receivable. Meeting with local accountant to see if need to file final returns and retain him. Still investigating feasibility of selling receivables.

December 31, 2010 Review: Still collecting accounts receivable. Looking into need to retain accountant to file tax returns and feasibility of selling receivable accounts.

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

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Claims Bar Date: 03/19/08

June 30, 2010 Review: Still collecting accounts receivables and looking into any other matters. May investigate feasibility of trying to sell receivable accounts.

December 31, 2009 Review: Still collecting accounts receivables and looking into any other matters.

June 30, 2009 Review: still collecting accounts receivable and looking into any other matters.

December 31, 2008 Review: Sold real estate. Still collecting account receivable contract (commission/referral fee) from automobile loan lender. Looking into any other matters that may exist.

June 30, 2008 review: Sold personal property at auction. Have contract on real estate. Looking into other matters.

Initial Projected Date of Final Report (TFR): 03/30/09 Current Projected Date of Final Report (TFR): 10/20/13

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 1
Exhibit B

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP Account

Taxpayer ID No: *****8016
For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
04/15/08		Connie Bowersox 3 Grant Street Union City, PA 16348	BALANCE FORWARD Money order from Connie Bowersox re	1121-000	131.54		0.00 131.54
04/15/08	8	Asset Sales Memo:	ACCOUNTS RECEIVABLE \$131.54 Money order from Connie Bowersox relative to payment on vehicle loan				131.54
04/15/08		Credit Acceptance Corporation 25505 West Twelve Mile Rd., Ste. 3000 Southfield, MI 48034-8339	Account Receivable - Agreement with	1221-000	1,175.88		1,307.42
04/15/08	15	Asset Sales Memo:	Commissions on loans \$1,175.88 Credit Acceptance Corporation from prior car sales/loans				1,307.42
04/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	0.09		1,307.51
05/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	0.16		1,307.67
06/16/08		PennDot Comptroller 400 North Street, 9th Floor Harrisburg, PA 17120	Vehicle registration refund	1290-000	19.50		1,327.17
06/16/08	14	Asset Sales Memo:	Refund - registration refunds \$19.50				1,327.17
06/16/08		PennDot Comptroller 400 North Street, 9th Floor Harrisburg, PA 17120	Vehicle registration refund	1290-000	57.00		1,384.17
06/16/08	14	Asset Sales Memo:	Refund - registration refunds \$57.00				1,384.17
06/16/08		Timothy A. Rocco, Auctioneer Escrow Account 6101 West Road McKean, PA 16426	Top Gun Motors Proceeds from Sale Top Gun Motors Net Proceeds from sale of Personal Property at Auction		10,750.00		12,134.17
			Memo Amount: 13,258.50 Gross proceeds pers. prop. auction	1129-000			

Page Subtotals 12,134.17 0.00

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1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
06/16/08	10	Asset Sales Memo:	OFFICE EQUIPMENT \$1,597.50				
06/16/08	11	Asset Sales Memo:	OFFICE EQUIPMENT - supplies \$209.50				
06/16/08	13	Asset Sales Memo:	MACHINERY AND SUPPLIES \$11,451.50				
			Memo Amount: (1,338.00)	3610-000			
			Timothy Rocco, auctioneer fee				
			Memo Amount: (1,295.50)	3620-000			
			Timothy Rocco, Auction Exps				
			Memo Amount: 125.00	1180-000			
			Earnest funds				
06/24/08		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Ste. 3000 Southfield, MI 48034-8339	Agreement for prior sales/loans	1221-000	11,372.37		23,506.54
06/24/08	15	Asset Sales Memo:	Commissions on loans \$11,372.37				23,506.54
			Agreemetr for prior sales/loans				
06/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	0.82		23,507.36
07/18/08		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts Receivables	1221-000	2,149.81		25,657.17
07/18/08	15	Asset Sales Memo:	Commissions on loans \$2,149.81				25,657.17
			Accounts Recievables				
07/18/08		Transfer to Acct #*****6157	Bank Funds Transfer	9999-000		125.00	25,532.17
07/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	3.06		25,535.23
08/25/08		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts Receivables for July	1221-000	1,218.18		26,753.41
08/25/08	15	Asset Sales Memo:	Commissions on loans \$1,218.18				26,753.41
			Accounts Receivables				
08/29/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	3.25		26,756.66
09/17/08		Credit Acceptance Corporation	Accounts Receivable for August 2008	1221-000	2,252.17		29,008.83

Page Subtotals 16,999.66 125.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Taxpayer ID No: *****8016
For Period Ending: 12/06/13

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1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
09/17/08	15	25505 West Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339 Asset Sales Memo:	Commissions on loans \$2,252.17 Accounts Receivables for August 2008				29,008.83
09/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	3.38		29,012.21
10/16/08		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	Accountst receivables for September	1221-000	1,208.14		30,220.35
10/16/08	15	Asset Sales Memo:	Commissions on loans \$1,208.14 Accounts receivables for September 2008				30,220.35
10/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	2.85		30,223.20
11/19/08		Credit Acceptance Corporation 25505 W Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for October 20	1221-000	1,002.28		31,225.48
11/19/08	15	Asset Sales Memo:	Commissions on loans \$1,002.28 Accounts receivables for October 2008				31,225.48
11/28/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	2.49		31,227.97
12/09/08		John E. Gomolchak, Esquire IOLTA Account 3854 Walker Boulevard Erie, PA 16509	Net proceeds from sale of real prop net proceeds from sale of real property located on Route 97		15,060.63		46,288.60
			Memo Amount: (8,750.00) Timothy Rocco, Auctioneer Com	3610-000			
			Memo Amount: (1,750.00) Transfer tax	2820-000			
			Memo Amount: (141,238.84) Mortgage payoff	4110-000			
			Memo Amount: 1,851.74 Current Real Estate Tax proration	2820-000			

Page Subtotals 17,279.77 0.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit B

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Taxpayer ID No: *****8016
For Period Ending: 12/06/13

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Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/09/08	1	Asset Sales Memo:	Memo Amount: (9,992.54) Delinquent real estate taxes	2820-000			
			Memo Amount: 175,000.00 Sales price of real estate	1110-000			
			COMMERCIAL PROPERTY -- 5444 Route 97 \$175,000.00				
			Memo Amount: (59.73) 2006 Erie Unpaid Taxes	4700-000			
12/15/08		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for November 2	1221-000	446.78		46,735.38
12/15/08	15	Asset Sales Memo:	Commissions on loans \$446.78 Accounts receivables for November 2008.				46,735.38
12/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	1.75		46,737.13
01/08/09		First Liberty Bank and Trust 5790 Widewaters Parkway DeWitt, NY 13214	Reserve Dealer Check (possible acco	1221-000	64.75		46,801.88
01/08/09	16	Asset Sales Memo:	Reserve Dealer Check (possible account receivable for referral)				46,801.88
01/22/09		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield ,MI 48034-8339	Accounts receivables for December 2	1221-000	238.92		47,040.80
01/22/09	15	Asset Sales Memo:	Commissions on loans \$238.92 Accounts receivables for December 2008				47,040.80
01/27/09	000301	International Sureties, Ltd. Suite 420 701 Poydras Street New Orleans, LA 70139	Blanket Bond Payment	2300-000		29.10	47,011.70
01/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.39		47,012.09

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Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/17/09		Credit Accepance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Account Receivable for January 2009	1221-000	740.02		47,752.11
02/17/09	15	Asset Sales Memo:	Commissions on loans \$740.02 Account Receivables for January 2009				47,752.11
02/27/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.36		47,752.47
03/17/09		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for February 2	1221-000	299.06		48,051.53
03/17/09	15	Asset Sales Memo:	Commissions on loans \$299.06 Accounts receivables for February 2009				48,051.53
03/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.41		48,051.94
04/16/09		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Account Receivables for March 2009	1221-000	65.38		48,117.32
04/16/09	15	Asset Sales Memo:	Commissions on loans \$65.38				48,117.32
04/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.05		48,118.37
05/18/09		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Ste. 3000 Southfield, MI 48034-8339	Accounts receivables for April 2009	1221-000	467.23		48,585.60
05/18/09	15	Asset Sales Memo:	Commissions on loans \$467.23				48,585.60
05/29/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.22		48,586.82
06/18/09		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts Receiveables for May 2009	1221-000	506.76		49,093.58
06/18/09	15	Asset Sales Memo:	Commissions on loans \$506.76				49,093.58
06/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.21		49,094.79
07/31/09		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000	Accounts Receivables for June 2009.	1221-000	232.00		49,326.79

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2,314.70

0.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
07/31/09	15	Southfield, MI 48034-8339 Asset Sales Memo:	Commissions on loans \$232.00 Accounts receivables for June. 2009. Deposited late due to need for explanation of missing monthly statements.				49,326.79
07/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.25		49,328.04
08/17/09		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	Accounts Receivables for July 2009	1221-000	317.52		49,645.56
08/17/09	15	Asset Sales Memo:	Commissions on loans \$317.52				49,645.56
08/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.26		49,646.82
09/17/09		Credit Accrptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for August 200	1221-000	342.40		49,989.22
09/17/09	15	Asset Sales Memo:	Commissions on loans \$342.40 Accounts receivables for August 2009				49,989.22
09/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.23		49,990.45
10/17/09		Credit Acceptance Corporation 25505 W Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for September	1221-000	290.13		50,280.58
10/17/09	15	Asset Sales Memo:	Commissions on loans \$290.13 Accounts receivables for September 2009				50,280.58
10/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	1.54		50,282.12
11/16/09		Credit Acceptance Corporation 25505 W. Twelve Mile Road Suite 3000 Southfield, MI 48034-8339	Accounts Receivables for October 20	1221-000	106.76		50,388.88
11/16/09	15	Asset Sales Memo:	Commissions on loans \$106.76 Accounts receivables for October 2009				50,388.88

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1,062.09

0.00

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1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
11/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.08		50,390.96
12/21/09		Credit Acceptance Corporation 15505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for November 2	1221-000	106.76		50,497.72
12/21/09	15	Asset Sales Memo:	Commissions on loans \$106.76 009				50,497.72
12/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.14		50,499.86
01/19/10		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 300- Southfield, MI 48034-8339	Accounts receivables for December 2	1221-000	106.76		50,606.62
01/19/10	15	Asset Sales Memo:	Commissions on loans \$106.76 Accounts receivables for December 2009				50,606.62
01/29/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.14		50,608.76
02/16/10	000302	International Sureties, LTD Suite 420 701 Poydras Street New Orleans, LA 70139	Blanket Bond Payment	2300-000		49.51	50,559.25
02/18/10		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	Accounts receivables for January 20	1221-000	185.32		50,744.57
02/18/10	15	Asset Sales Memo:	Commissions on loans \$185.32 10				50,744.57
02/26/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	1.94		50,746.51
03/18/10		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts Receivables for February 2	1221-000	158.62		50,905.13
03/18/10	15	Asset Sales Memo:	Commissions on loans \$158.62 Accounts receivables for February 2010				50,905.13
03/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.17		50,907.30

Page Subtotals

567.93

49.51

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP Account

Taxpayer ID No: *****8016
For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
04/20/10		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	Accounts Receivables for March 2010	1221-000	16.00		50,923.30
04/20/10	15	Asset Sales Memo:	Commissions on loans \$16.00 Accounts Receivables for March 2010.				50,923.30
04/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.09		50,925.39
* 05/17/10		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for April 2010	1221-000	363.28		51,288.67
* 05/17/10		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for April 2010 Had entered wrong amount on this deposit. New deposit see #32, corrected deposit.	1221-000	-363.28		50,925.39
05/17/10		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for April 2010	1221-000	393.28		51,318.67
05/17/10	15	Asset Sales Memo:	Commissions on loans \$393.28 Accounts receivables for April 2010				51,318.67
05/28/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.17		51,320.84
06/21/10		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	Accounts receivables for May 2010.	1221-000	162.26		51,483.10
06/21/10	15	Asset Sales Memo:	Commissions on loans \$162.26				51,483.10
06/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.11		51,485.21
07/23/10		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Accounts receivables for June 2010	1221-000	162.45		51,647.66
07/23/10	15	Asset Sales Memo:	Commissions on loans \$162.45				51,647.66
07/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.19		51,649.85
08/12/10		PNC Bank, NA	Liquidation of National City (n/b/m)	1129-000	122.00		51,771.85

Page Subtotals

864.55

0.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP AccountTaxpayer ID No: *****8016
For Period Ending: 12/06/13Blanket Bond (per case limit): \$ 10,059,123.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/12/10	5	Pittsburgh, Pennsylvania Asset Sales Memo:	FINANCIAL ACCOUNTS: National City Bank \$122.00 Liquidation of National City (n/b/m, PNC Bank) bank account				51,771.85
08/19/10		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034	Commission for July 2010	1221-000	113.46		51,885.31
08/19/10	15	Asset Sales Memo:	Commissions on loans \$113.46				51,885.31
08/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.20		51,887.51
09/15/10		Transfer from Acct #*****6157	Bank Funds Transfer	9999-000	40.00		51,927.51
09/15/10		Transfer to Acct #*****6157	Bank Funds Transfer	9999-000		6,240.97	45,686.54
09/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.60		45,688.14
10/06/10		Transfer from Acct #*****6157	Bank Funds Transfer	9999-000	113.39		45,801.53
			This deposit was made in the wrong account. This deposit was to be made in the TIP account. This transfer is being made to correct the matter. DJK				
10/19/10		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	Commission for September 2010	1221-000	116.14		45,917.67
10/19/10	15	Asset Sales Memo:	Commissions on loans \$116.14 Commission for September 2010				45,917.67
10/29/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.16		45,918.83
11/18/10		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Commission for October 2010	1221-000	119.60		46,038.43
11/18/10	15	Asset Sales Memo:	Commissions on loans \$119.60 Commission for October 2010				46,038.43
11/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.14		46,039.57

Page Subtotals

508.69

6,240.97

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP Account

Taxpayer ID No: *****8016
For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/21/10		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Commission for November 2010	1221-000	106.76		46,146.33
12/21/10	15	Asset Sales Memo:	Commissions on loans \$106.76				46,146.33
12/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.17		46,147.50
01/14/11	000303	INTERNATIONAL SURETIES, LTD Suite 420 701 Poydras Street New Orleans, LA 70139	Blanket Bond Payment	2300-000		47.25	46,100.25
01/18/11		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	Commission for December 2010	1221-000	16.00		46,116.25
01/18/11	15	Asset Sales Memo:	Commissions on loans \$16.00				46,116.25
01/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	1.18		46,117.43
02/17/11		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	Commission for January 2011	1221-000	196.80		46,314.23
02/17/11	15	Asset Sales Memo:	Commissions on loans \$196.80				46,314.23
02/28/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.35		46,314.58
03/07/11		Mercer County State Bank P.O. Box 38 Sandy Lake, PA 16145	Closure of account with Mercer Coun	1129-000	742.52		47,057.10
03/07/11	6	Asset Sales Memo:	FINANCIAL ACCOUNTS: Mercer County State Bank \$742.52				47,057.10
03/21/11		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000	Closure of Mercer County State Bank account February 2011 Commission	1221-000	16.00		47,073.10

Page Subtotals

1,080.78

47.25

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP Account

Taxpayer ID No: *****8016

For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
03/21/11	15	Southfield, MI 48034-8339 Asset Sales Memo:	Commissions on loans \$16.00 February 2011 Commission				47,073.10
03/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.40		47,073.50
04/21/11		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	March 2011 Commission	1221-000	106.76		47,180.26
04/21/11	15	Asset Sales Memo:	Commissions on loans \$106.76 March 2011 Commission				47,180.26
04/29/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.38		47,180.64
05/16/11		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	April 2011 Commissions	1221-000	197.52		47,378.16
05/16/11	15	Asset Sales Memo:	Commissions on loans \$197.52 April 2011 Commissions				47,378.16
05/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.40		47,378.56
06/21/11		Credit Acceptance Corporation 25505 West Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	May 2011 Commission	1221-000	16.00		47,394.56
06/21/11	15	Asset Sales Memo:	Commissions on loans \$16.00 May 2011 Commission				47,394.56
06/30/11	INT	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.39		47,394.95
07/21/11		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Ste. 3000 Southfield, MI 48034-8339	June 2011 Commission	1221-000	197.52		47,592.47
07/21/11	15	Asset Sales Memo:	Commissions on loans \$197.52 June 2011 Commission				47,592.47
07/29/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.40		47,592.87
08/16/11		Credit Acceptance Corporation	July 2011 Commission	1221-000	262.45		47,855.32

Page Subtotals

782.22

0.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit B

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP Account

Taxpayer ID No: *****8016
For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/16/11	15	25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339 Asset Sales Memo:	Commissions on loans \$262.45 July 2011 Commission				47,855.32
08/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.41		47,855.73
09/20/11		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	August 2011 Commission	1221-000	16.00		47,871.73
09/20/11	15	Asset Sales Memo:	Commissions on loans \$16.00 August 2011 commission				47,871.73
09/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.39		47,872.12
10/18/11		Credit Acceptance Corporation 25505 W. Twleve Mile Road, Suite 3000 Southfield, MI 48034-8339	September 2011 Commission	1221-000	16.00		47,888.12
10/18/11	15	Asset Sales Memo:	Commissions on loans \$16.00 September 2011 Commission				47,888.12
10/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.41		47,888.53
10/31/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		61.00	47,827.53
11/18/11		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	October 2011 Commission	1221-000	16.00		47,843.53
11/18/11	15	Asset Sales Memo:	Commissions on loans \$16.00 October 2011 Commission				47,843.53
11/30/11	INT	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.39		47,843.92
11/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		58.97	47,784.95
12/19/11		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	November 2011 Commission	1221-000	16.00		47,800.95
12/19/11	15	Asset Sales Memo:	Commissions on loans \$16.00				47,800.95

Page Subtotals 65.60 119.97

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP Account

Taxpayer ID No: *****8016

For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/30/11	INT	BANK OF AMERICA, N.A.	November 2011 Commission				
12/30/11		BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.40		47,801.35
01/04/12	000304	INTERNATIONAL SURETIES, LTD	BANK SERVICE FEE	2600-000		58.92	47,742.43
		Suite 420	Blanket Bond Payment	2300-000		44.81	47,697.62
		701 Poydras Street					
		New Orleans, LA 70139					
01/17/12		Credit Acceptance Corporation	December 2011 Commission	1221-000	16.00		47,713.62
		25505 W. Twelve Mile Rd., Suite 3000					
		Southfield, MI 48034-8339					
01/17/12	15	Asset Sales Memo:	Commissions on loans \$16.00				47,713.62
			December 2011 Commission				
01/31/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.41		47,714.03
01/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		62.60	47,651.43
02/21/12		Credit Acceptance Corporation	January 2012 Commission	1221-000	15.28		47,666.71
		25505 West Twelve Mile Road, Suite 3000					
		Southfield, MI 48034-8339					
02/21/12	15	Asset Sales Memo:	Commissions on loans \$15.28				47,666.71
			January 2012 Commission				
02/29/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.38		47,667.09
02/29/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		56.64	47,610.45
03/21/12		Credit Acceptance Corporation	February 2012 Commission	1221-000	16.00		47,626.45
		25505 W. Twleve Mile Road, Suite 3000					
		Southfield, MI 48034-8339					
03/21/12	15	Asset Sales Memo:	Commissions on loans \$16.00				47,626.45
			February 2012 Commission				
03/30/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.40		47,626.85
03/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		58.54	47,568.31
04/16/12		Credit Acceptance Corporation	March 2012 Commission	1221-000	16.00		47,584.31

Page Subtotals

64.87

281.51

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP Account

Taxpayer ID No: *****8016

For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
04/16/12	15	25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339 Asset Sales Memo:	Commissions on loans \$16.00 March 2012 Commission				47,584.31
04/30/12	INT	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.39		47,584.70
04/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		60.44	47,524.26
05/17/12		Credit Acceptance Corporation 255505 W. Twelve Mile Road, Ste. 3000 Southfield, MI 48034-8339	April 2012 Commission	1221-000	16.00		47,540.26
05/17/12	15	Asset Sales Memo:	Commissions on loans \$16.00 April 2012 Commission				47,540.26
05/31/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.40		47,540.66
05/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		60.39	47,480.27
06/18/12		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	May 2012 Commission	1221-000	15.64		47,495.91
06/18/12	15	Asset Sales Memo:	Commissions on loans \$15.64 May 2012 Commission				47,495.91
06/21/12	INT	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.27		47,496.18
06/21/12		BANK OF AMERICA, N.A. 901 MAIN STREET 9TH FLOOR DALLAS, TX 75283	BANK FEES	2600-000		40.86	47,455.32
06/21/12		Trsf To TEAM CAPITAL BANK	FINAL TRANSFER	9999-000		47,455.32	0.00

Page Subtotals

32.70

47,617.01

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6089 TIP Account

Taxpayer ID No: *****8016
For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00
 Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Memo Allocation Receipts:	188,383.50	COLUMN TOTALS	54,510.32	54,510.32	0.00
		Memo Allocation Disbursements:	162,572.87 *	Less: Bank Transfers/CD's	153.39	53,821.29	
				Subtotal	54,356.93	689.03	
		Memo Allocation Net:	25,810.63	Less: Payments to Debtors		0.00	
				Net	54,356.93	689.03	

Page Subtotals	0.00	0.00
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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****6157 Checking Account

Taxpayer ID No: *****8016
For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
07/18/08	003001	David Cooper Cooper Automotive 168 Stoneboro Road Grove City, PA 16127	BALANCE FORWARD Refund of funds for the purchase of personal property at auction (plane)	1180-000	-125.00		0.00 -125.00
07/18/08		Transfer from Acct #*****6089	Bank Funds Transfer	9999-000	125.00		0.00
09/15/10		Transfer from Acct #*****6089	Bank Funds Transfer	9999-000	6,240.97		6,240.97
09/15/10	003002	Great America Leasing Corporation P.O. Box 609 Cedar Rapids, Iowa 52406	Net payment to secured creditor Net proceeds per agreement with creditor from sale of secured collateral (personal property) at auction	4210-000		6,200.97	40.00
09/15/10		Transfer to Acct #*****6089	Bank Funds Transfer	9999-000		40.00	0.00
09/20/10		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	Commission for August 2010	1221-000	113.39		113.39
09/20/10	15	Asset Sales Memo:	Commissions on loans \$113.39				113.39
10/06/10		Transfer to Acct #*****6089	Bank Funds Transfer This deposit was made in the wrong account. This deposit was to be made in the TIP account. This transfer is being made to correct the matter. DJK	9999-000		113.39	0.00

Memo Allocation Receipts: 0.00
Memo Allocation Disbursements: 0.00
Memo Allocation Net: 0.00

COLUMN TOTALS 6,354.36 6,354.36 0.00
Less: Bank Transfers/CD's 6,365.97 153.39
Subtotal -11.61 6,200.97
Less: Payments to Debtors 0.00
Net -11.61 6,200.97

Page Subtotals 6,354.36 6,354.36

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****1177 Money Market Account

Taxpayer ID No: *****8016

For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
* 05/17/12		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	BALANCE FORWARD April 2012 Commission	1221-000	16.00		0.00 16.00
* 05/17/12		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	April 2012 Commission Deposit made into MMA account in error	1221-000	-16.00		0.00

Memo Allocation Receipts:	0.00	COLUMN TOTALS	0.00	0.00	0.00
Memo Allocation Disbursements:	0.00	Less: Bank Transfers/CD's	0.00	0.00	
		Subtotal	0.00	0.00	
Memo Allocation Net:	0.00	Less: Payments to Debtors		0.00	
		Net	0.00	0.00	

Page Subtotals 0.00 0.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: TEAM CAPITAL BANK
Account Number / CD #: *****4806 Checking Account

Taxpayer ID No: *****8016

For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
06/21/12		Trsf In From BANK OF AMERICA, N.A.	INITIAL WIRE TRANSFER IN	9999-000	47,455.32		47,455.32
07/19/12		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	June 2012 Commission	1221-000	16.00		47,471.32
07/19/12	15	Asset Sales Memo:	Commissions on loans \$16.00 June 2012 Commission				47,471.32
08/20/12		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	July 2012 Commission	1221-000	16.00		47,487.32
08/20/12	15	Asset Sales Memo:	Commissions on loans \$16.00 July 2012 Commission				47,487.32
09/19/12		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	August 2012 Commission	1221-000	16.00		47,503.32
09/19/12	15	Asset Sales Memo:	Commissions on loans \$16.00 August 2012 Commission				47,503.32
10/19/12		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	September 2012 Commission	1221-000	16.00		47,519.32
10/19/12	15	Asset Sales Memo:	Commissions on loans \$16.00 September 2012 Commission				47,519.32
11/20/12		Credit Acceptance Corporation 25505 W. Twelve Mile Rd., Suite 3000 Southfield, MI 48034-8339	October 2012 Commission	1221-000	16.00		47,535.32
11/20/12	15	Asset Sales Memo:	Commissions on loans \$16.00 October 2012 Commission				47,535.32
12/18/12		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 30000	November 2012 Commission	1221-000	16.00		47,551.32

Page Subtotals

47,551.32

0.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: TEAM CAPITAL BANK
Account Number / CD #: *****4806 Checking Account

Taxpayer ID No: *****8016
For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/18/12	15	Southfield, MI 48034-8339 Asset Sales Memo:	Commissions on loans \$16.00 November 2012 Commission				47,551.32
01/10/13	003001	INTERNATIONAL SURETIES, LTD Suite 420 701 Poydras Street New Orleans, LA 70139	Blanket Bond Payment	2300-000		56.30	47,495.02
01/25/13		Credit Acceptance Corporation 25505 W. Twelve Mile Road, Suite 3000 Southfield, MI 48034-8339	December 2012 Commission	1221-000	16.00		47,511.02
01/25/13	15	Asset Sales Memo:	Commissions on loans \$16.00 December 2012 Commission (Last one due to Order granting Motion to Abandon Property)				47,511.02
02/15/13		TEAM CAPITAL BANK	BANK SERVICE FEE	2600-000		49.50	47,461.52
02/27/13		Northwest Savings Bank	Liquidation of NWSB Account No.: 2	1129-000	1,414.89		48,876.41
02/27/13	4	Asset Sales Memo:	FINANCIAL ACCOUNTS: NWSB (2651) \$1,414.89 Liquidation of NWSB Account No.: 2651				48,876.41
02/27/13		Northwest Savings Bank	Liquidation of NWSB Account No.: 2	1129-000	3,472.16		52,348.57
02/27/13	3	Asset Sales Memo:	FINANCIAL ACCOUNTS: NWSB (2727) \$3,472.16 Liquidation of NWSB Account No.: 2727				52,348.57
03/11/13		TEAM CAPITAL BANK	BANK SERVICE FEE	2600-000		49.65	52,298.92
04/01/13		TEAM CAPITAL BANK	BANK SERVICE FEE	2600-000		54.50	52,244.42
05/01/13		TEAM CAPITAL BANK	BANK SERVICE FEE	2600-000		54.42	52,190.00
06/05/13		TEAM CAPITAL BANK	BANK SERVICE FEE	2600-000		54.36	52,135.64
07/01/13		TEAM CAPITAL BANK	BANK SERVICE FEE	2600-000		54.32	52,081.32
08/01/13		TEAM CAPITAL BANK	BANK SERVICE FEE	2600-000		54.25	52,027.07
09/03/13		TEAM CAPITAL BANK	BANK SERVICE FEE	2600-000		54.19	51,972.88

Page Subtotals 4,903.05 481.49

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-11250 -TPA
Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee
Bank Name: TEAM CAPITAL BANK
Account Number / CD #: *****4806 Checking Account

Taxpayer ID No: *****8016

For Period Ending: 12/06/13

Blanket Bond (per case limit): \$ 10,059,123.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Memo Allocation Receipts:	0.00	COLUMN TOTALS	52,454.37	481.49	51,972.88
		Memo Allocation Disbursements:	0.00	Less: Bank Transfers/CD's	47,455.32	0.00	
				Subtotal	4,999.05	481.49	
		Memo Allocation Net:	0.00	Less: Payments to Debtors		0.00	
				Net	4,999.05	481.49	
						NET	ACCOUNT
		Total Allocation Receipts:	188,383.50	TOTAL - ALL ACCOUNTS	NET DEPOSITS	DISBURSEMENTS	BALANCE
		Total Allocation Disbursements:	162,572.87 *	TIP Account - *****6089	54,356.93	689.03	0.00
				Checking Account - *****6157	-11.61	6,200.97	0.00
		Total Memo Allocation Net:	25,810.63	Money Market Account - *****1177	0.00	0.00	0.00
				Checking Account - *****4806	4,999.05	481.49	51,972.88
					59,344.37	7,371.49	51,972.88
					(Excludes Account Transfers)	(Excludes Payments To Debtors)	Total Funds On Hand

Trustee's Signature: /s/ Joseph B. Spero, Trustee Date: 12/06/13
JOSEPH B. SPERO, TRUSTEE

Page Subtotals

0.00

0.00

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EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: December 06, 2013

Case Number: 07-11250 Claim Class Sequence
Debtor Name: TOP GUN MOTORS INC.

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
000026 001 3110-00	Joseph B. Spero, Esquire Attorney Pro Se 3213 West 26th Street Erie, Pennsylvania 16506	Administrative Attorney Pro Se Fee		\$5,118.50	\$0.00	\$5,118.50
000027 001 3120-00	Joseph B. Spero, Esquire Attorney Pro Se 3213 West 26th Street Erie, Pennsylvania 16506	Administrative Attorney Pro Se Expenses		\$847.91	\$0.00	\$847.91
000028 001 3410-00	Eric E. Bononi, Esq., CPA Bononi & Bononi 20 North Pennsylvania Avenue Suite 201 Greensburg, Pennsylvania 15601	Administrative Accountant Fees		\$1,750.00	\$0.00	\$1,750.00
000006A 040 5800-00	Commonwealth of PA Dept of Labor & Ind. Office of Unemployment Tax Services Attn: Robert R Jacobs 1309 French St Erie PA 16501-1999	Priority Pay all 507(a)(8)		\$9,165.57	\$0.00	\$9,165.57
000012A 040 5800-00	Internal Revenue Service 1001 Liberty Avenue Pittsburgh PA 15222	Priority Pay all 507(a)(8). Although amended claim filed late, it amends a timely filed claim, therefore, the Trustee is paying the amended claim as if it was filed on time.		\$4,537.74	\$0.00	\$4,537.74
000020A 040 5800-00	Pennsylvania Department Of Revenue Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946	Priority Pay all 507(a)(8)		\$2,448.36	\$0.00	\$2,448.36
000001 070 7100-00	Pennsylvania Electric Company a FirstEnergy Company 331 Newman Springs Road Building 3 Red Bank NJ 07701	Unsecured Pay all 726(a)(2)		\$944.64	\$0.00	\$944.64
000002 070 7100-00	Dealer Services Corporation C/o Andrew R. Kasle, Esq. 1801 E. Ninth Street, Suite 1310 Cleveland, Ohio 44114	Unsecured Do Not Pay. Claim withdrawn at document 138 filed on September 12, 2013.		\$0.00	\$0.00	\$0.00
000003 070 7100-00	Hillcrest Auto 15052 Route 8 Union City, PA 16438	Unsecured Pay all 726(a)(2). (Debt acknowledged by the Debtor on Schedule F. Nevertheless, the Trustee would have objected to the claim for failure to provide supporting documentation; however, there would be no benefit for the unsecured creditors based on the low distribution percentage to the them and to file the objection would just cost the Estate additional money.)		\$2,145.00	\$0.00	\$2,145.00

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EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: December 06, 2013

Case Number: 07-11250 Claim Class Sequence
Debtor Name: TOP GUN MOTORS INC.

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
000004 070 7100-00	EL Heard & Son 888 Depot Road Waterford, PA 16441	Unsecured Pay all 726(a)(2)		\$1,097.37	\$0.00	\$1,097.37
000005 070 7100-00	Credit Watch P.O. Box 156269 Fort Worth, TX 76155-1269	Unsecured Pay all 726(a)(2)		\$636.20	\$0.00	\$636.20
000006B 080 7300-00	Commonwealth of PA Dept of Labor & Ind. Office of Unemployment Tax Services Attn: Robert R Jacobs 1309 French St Erie PA 16501-1999	Unsecured Pay all 726(a)(4) (penalty)		\$750.00	\$0.00	\$750.00
000008 070 7100-00	Manheim's PA Auction Services d/b/a Butler Auto Au 21095 Route 19 Cranberry Township, PA 16066-5907	Unsecured Pay all 726(a)(2)		\$45,452.28	\$0.00	\$45,452.28
000010 070 7100-00	Lavery Convenience Store ATTN: Bill Lavery 640 High Street Waterford, PA 16441	Unsecured Pay all 726(a)(2)		\$920.47	\$0.00	\$920.47
000011 070 7100-00	Waste Management Waste Management-RMC 2421 W Peoria Ave Suite 110 Phoenix AZ 85029	Unsecured Pay all 726(a)(2)		\$259.38	\$0.00	\$259.38
000012B 080 7300-00	Internal Revenue Service 1001 Liberty Avenue Pittsburgh PA 15222	Unsecured Pay all 726(a)(4). (penalty) Although amended claim filed late, it amends a timely filed claim, therefore, the Trustee is paying the amended claim as if it was filed on time.		\$1,415.03	\$0.00	\$1,415.03
000013 070 7100-00	Gorzynski Uglow & Farrell 33 E. Main Street North East, PA 16428	Unsecured Pay all 726(a)(2)		\$3,075.59	\$0.00	\$3,075.59
000015 070 7100-00	Andrew R. Skinner 3012 Pittsburgh Ave. Erie PA 16508	Unsecured Pay all 726(a)(2)		\$17,600.69	\$0.00	\$17,600.69
000016 070 7100-00	Dealer Services Corporation 2801 Wehrle Drive Buffalo, NY 14221	Unsecured Pay all 726(a)(2).		\$224,479.17	\$0.00	\$224,479.17
000017 070 7100-00	Erie Insurance Exchange c/o Susan Fuhrer Reiter, Esquire MacDonald, Illig, Jones & Britton LLP 100 State Street, Suite 700 Erie, PA 16507-1459	Unsecured Pay all 726(a)(2)		\$17,925.81	\$0.00	\$17,925.81
000018 070 7100-00	National Loan Investors, LP 516 N Classen Boulevard Oklahoma City OK 73118	Unsecured Pay all 726(a)(2)		\$81,875.00	\$0.00	\$81,875.00

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EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: December 06, 2013

Case Number: 07-11250 Claim Class Sequence
Debtor Name: TOP GUN MOTORS INC.

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
000019 070 7100-00	National Loan Investors, LP 5619 N Classen Boulevard Oklahoma City OK 73118	Unsecured Pay all 726(a)(2)		\$50,786.05	\$0.00	\$50,786.05
000020B 080 7300-00	Pennsylvania Department Of Revenue Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946	Unsecured Pay all 726(a)(4). (penalty).		\$289.38	\$0.00	\$289.38
000021 070 7100-00	Sue Oler 2555 East Grandview Blvd. Erie, PA 16510	Unsecured Pay all 726(a)(2).		\$160,302.41	\$0.00	\$160,302.41
000022 070 7100-00	Verizon Wireless Midwest PO Box 3397 Bloomington IL 61701	Unsecured Pay all 726(a)(2)		\$1,956.29	\$0.00	\$1,956.29
000023 070 7100-00	Dan Oler 1635 West 32nd Street Erie, PA 16508	Unsecured Pay all 726(a)(2).		\$16,000.00	\$0.00	\$16,000.00
000024 080 7200-00	Nicholas Jay Powell 24085 Britton Run Rd. Spartansburg PA 16434	Unsecured Pay all 726(a)(3)		\$1,000.00	\$0.00	\$1,000.00
000025 080 7200-00	eCAST Settlement Corp Assignee of HSBC Bank Nevada Bass & Associates, P.C. 3936 E. Ft. Lowell Rd, Suite 200 Tucson, AZ 85712	Unsecured Pay all 726(a)(3)		\$4,600.56	\$0.00	\$4,600.56
000007 050 4210-00	GreatAmerica Leasing Corporation PO Box 609 Cedar Rapids IA 52406	Secured Do Not Pay. Creditor paid in full at time of auction of personal property (due to it having a secured interest in the personal property as a result of the Lease Agreement between it and the Debtor). Although claim filed and categorized as unsecured, the supporting documents attached to the claim as well as the documents provided to the Trustee prior to the auction of the personal property support the claim as being a secured claim with the creditor having a security interest in the personal property.		\$0.00	\$0.00	\$0.00
000009 050 4110-00	Northwest Savings Bank Attn: Special Assets PO Box 128 Warren PA 16365	Secured Do Not Pay. Creditor secured in real estate not administered by Trustee. (Moreover, creditor foreclosed on real estate.)		\$0.00	\$0.00	\$0.00
000014 050 4110-00	Robert E. and Velma L. Rimpa 5340 Route 97 Waterford, PA 16441	Secured Do Not Pay. Creditor secured in real estate that was sold during the administration of the estate and creditor was paid in full at the time of the closing.		\$0.00	\$0.00	\$0.00

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EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: December 06, 2013

Case Number: 07-11250 Claim Class Sequence
Debtor Name: TOP GUN MOTORS INC.

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
Case Totals:				\$657,379.40	\$0.00	\$657,379.40

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 07-11250

Case Name: TOP GUN MOTORS INC.

Trustee Name: Joseph B. Spero, Trustee

Balance on hand \$

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000007	GreatAmerica Leasing Corporation	\$	\$	\$	\$
000009	Northwest Savings Bank	\$	\$	\$	\$
000014	Robert E. and Velma L. Rimpa	\$	\$	\$	\$

Total to be paid to secured creditors \$

Remaining Balance \$

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Joseph B. Spero, Trustee	\$	\$	\$
Trustee Expenses: Joseph B. Spero, Trustee	\$	\$	\$
Attorney for Trustee Fees: Joseph B. Spero, Esquire	\$	\$	\$
Accountant for Trustee Fees: Eric E. Bononi, Esq., CPA	\$	\$	\$
Other: Joseph B. Spero, Esquire	\$	\$	\$

Total to be paid for chapter 7 administrative expenses \$

Remaining Balance \$

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ _____ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000006A	Commonwealth of PA Dept of Labor & Ind.	\$ _____	\$ _____	\$ _____
000012A	Internal Revenue Service	\$ _____	\$ _____	\$ _____
000020A	Pennsylvania Department Of Revenue	\$ _____	\$ _____	\$ _____

Total to be paid to priority creditors \$ _____

Remaining Balance \$ _____

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be _____ percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000001	Pennsylvania Electric Company	\$ _____	\$ _____	\$ _____

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000002	Dealer Services Corporation	\$	\$	\$
000003	Hillcrest Auto	\$	\$	\$
000004	EL Heard & Son	\$	\$	\$
000005	Credit Watch	\$	\$	\$
000008	Manheim's PA Auction Services d/b/a Butler Auto Au	\$	\$	\$
000010	Lavery Convenience Store	\$	\$	\$
000011	Waste Management	\$	\$	\$
000013	Gorzynski Uglow & Farrell	\$	\$	\$
000015	Andrew R. Skinner	\$	\$	\$
000016	Dealer Services Corporation	\$	\$	\$
000017	Erie Insurance Exchange	\$	\$	\$
000018	National Loan Investors, LP	\$	\$	\$
000019	National Loan Investors, LP	\$	\$	\$
000021	Sue Oler	\$	\$	\$
000022	Verizon Wireless Midwest	\$	\$	\$
000023	Dan Oler	\$	\$	\$

Total to be paid to timely general unsecured creditors \$ _____

Remaining Balance \$ _____

Tardily filed claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be _____ percent.

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000024	Nicholas Jay Powell	\$ _____	\$ _____	\$ _____
000025	eCAST Settlement Corp	\$ _____	\$ _____	\$ _____

Total to be paid to tardily general unsecured creditors \$ _____

Remaining Balance \$ _____

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be _____ percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000006B	Commonwealth of PA Dept of Labor & Ind.	\$ _____	\$ _____	\$ _____
000012B	Internal Revenue Service	\$ _____	\$ _____	\$ _____
000020B	Pennsylvania Department Of Revenue	\$ _____	\$ _____	\$ _____

Total to be paid to subordinated unsecured creditors \$ _____

Remaining Balance \$ _____